

# **EXHIBIT B**

**SCHEDULE 1**

## **TM Financial Forensics, LLC**

### **Elizabeth A. Dean, CPA, CMA, CFF, CLP**

**Elizabeth A. Dean**  
Vice President

**TM Financial Forensics, LLC**  
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San Francisco, CA 94111  
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#### **Professional History**

- Navigant Consulting (2004-2010)  
Director
- Tucker Alan Inc. (1994-2004)  
Vice President
- Peterson Consulting Limited Partnership (1988-1994)  
Executive Consultant

#### **Education**

- Claremont McKenna College  
Bachelor of Arts Degree in Mathematics and Economics - 1988
- University of California at Berkeley  
Technology Transfer and Commercialization Program

#### **Certifications**

- Certified Public Accountant - State of California
- Certified Management Accountant
- Certified in Financial Forensics
- Certified Licensing Professional

#### **Professional Associations**

- Institute of Management Accountants
- American Institute of Certified Public Accountants
- Silicon Valley Intellectual Property Law Association
- American Bar Association  
Associate Member
- The Licensing Executives Society

Elizabeth Dean is a Vice President and founding member of TM Financial Forensics, LLC. She holds several certifications including Certified Public Accountant and Certified Management Accountant. Elizabeth has over 20 years of experience consulting to companies and outside counsel in a range of industries including biotechnology and high technology. She has extensive experience in commercial damages and intellectual property matters including patents, trademarks, copyrights and trade secrets. She has significant experience consulting on forensic accounting, economic damages, business valuation and licensing issues. Elizabeth has testified as an expert in accounting and damages-related issues in intellectual property and other commercial disputes in Federal and State courts as well as arbitrations. She has presented on these topics to universities, companies, outside counsel and industry groups.

### **PROFESSIONAL EXPERIENCE**

#### **Intellectual Property and Antitrust/Unfair Competition**

Testified as an expert in Federal and State courts on intellectual property and antitrust/unfair competition related damages issues.

Consulted on cases involving allegations of antitrust violations and unfair competition including monopolization, below cost pricing, and tying arrangements.

Consulted on numerous intellectual property cases including patent, trademark and copyright infringement and trade secret misappropriation. Prepared non-litigation analyses and valuations of intellectual property assets.

Analyzed, determined and critiqued claims for lost profits, unjust enrichment and reasonable royalties resulting from alleged infringement of patents, copyrights, trademarks and misappropriation of trade secrets.

## **Elizabeth A. Dean, CPA, CMA, CFF, CLP**

Analyzed lost profits including determining the impact of lost unit sales, price erosion and lost profits on conveyed sales. Determined market size and demand, actual and projected sales, and costs and profits. Investigated and considered acceptable alternatives as well as the marketing, manufacturing and financial capacity to make increased sales.

Analyzed reasonable royalty as a measure of damages using traditional valuation approaches such as market, cost and income approach to value intellectual property as well as determining a hypothetically negotiated royalty rate, assuming a willing buyer and seller as of the time of first infringement. Elizabeth has considered previous licensing arrangements, cost savings, profit improvement, and apportionment issues. She has reviewed and determined extensive analytical factors such as: recorded and but-for revenues, costs, design around costs, profits, market share, market penetration rates, capital investment, contribution of the intellectual property to the product's or company's financial success, production efficiencies, product life cycle and competition. These analyses involved an understanding of the market for the products containing or using the intellectual property, the history of exploiting the intellectual property through previous licenses, joint ventures or other business arrangements, and the costs to develop or acquire the technology.

Consulted on cases before the International Trade Commission under Section 337 investigations. Analyzed domestic industry and commercial success issues including performing analysis of the investment in plant and equipment, employment of labor and capital and evidence of the exploitation of the intellectual property by the property owner. In cases involving the impact of an exclusion order on downstream products, Elizabeth has performed analysis of EPROM factors including analyzing the market for products containing the allegedly infringing technology, determining relevant trends and market forces over time, considering alternative technologies assuming an exclusion order is granted and modeling the financial impact on the downstream manufacturer.

Analyses have related to a variety of industries and products including:

- Accounting and Operational Software
- Agricultural Equipment
- Algorithm Software
- Automated Tape Storage Devices
- Bar-Code Labeling Systems
- Biotechnology Products
- Business Intelligence and Reporting Software
- Cell Phones
- Computer Diagnostic Software Tools
- Construction Products
- Database Software
- Direct Access Storage Devices
- eSourcing Software
- ERP and CRM Software
- Hard Disk Drive Test Equipment
- Hardware Storage Monitoring Systems
- Integrated Circuits
- Inverter Controller Semiconductors
- Ionization Systems
- Mainframe/Servers Hardware and Software
- Manufacturing Tools/Systems
- Medical Devices
- Nutritional Supplements
- PC/Notebook Hardware and Systems
- Speech Recognition Software
- Video Broadcasting Equipment
- Vision Care Products

## **Elizabeth A. Dean, CPA, CMA, CFF, CLP**

### **Forensic Accounting, Economic Damages and Business Valuation**

Testified in Federal and State courts and in arbitrations and mediations on accounting and damages issues on matters involving breach of contract, insurance coverage, misappropriation of trust assets, business loss and interruption and fraud allegations.

Analyzed the financial condition of businesses, performed damages studies and valuations and assessed financial statements and management cost accounting reports on engagements involving breach of contract, fraud, merger and acquisition disputes, insurance coverage, legal fee recovery disputes, securities disputes, lost business value and business interruption, and dealer/distributor terminations.

Analyzed and prepared numerous damages studies including assessments of lost profits, increased costs and asset value damages claims. Studied actual and projected revenues, cost of goods, indirect costs, general and administrative expenses, taxes, cost of capital, discount rates, rates of return, asset valuations, liabilities and owner's equity. Performed analysis on securities-related cases to assess stock prices and volumes over time, proportion of stock held by founders and venture capitalists, as well as impact of alternative sales strategies on portfolio value.

Performed special purpose analyses of financial statement accounts including reporting and recording compliance. Compliance testing analyses involved both analyzing balances in accounts pledged as loan collateral and analyzing compliance with contractual commitments related to fund operations. Performed funds tracing analyses on a variety of cases including tracing construction loan proceeds and real estate income through multiple corporate and personal accounts

Performed numerous tracing analyses in a licensing dispute. Traced product sales from manufacturer to end user via various distribution channels, traced product revenues and payments of discounts and rebates through various distribution channels, and traced rebates and discounts through complex financial accounting systems including assessing methods used to recognize revenues.

Analyzed lost wage claims in matters with allegations of wrongful termination, race discrimination and violations of the Americans with Disabilities Act. Studied compensation including salary, bonus, commissions, medical benefits, retirement and pension plans and stock options. Considered avoided costs, mitigating income, appropriate loss period, wage escalation and discount rates.

Performed operational and accounting analyses for companies undergoing liquidation. Managed personnel, established liquidation asset management and financial reporting procedures and interacted with regulatory agencies.

Analyses have related to a variety of industries and products including:

- Aerospace
- Automotive Repair
- Banking / Commercial Lending
- Biotechnology Products
- Commercial Laboratory Services
- Computer Hardware and Software
- Electronics
- Electric Utilities
- Legal Fees
- Leisure Equipment
- Natural Gas and Nuclear Power
- Real Estate Appraisal Services
- Real Estate Development
- Restaurant – Food Service
- Retail
- Shareholder Valuations

## **Elizabeth A. Dean, CPA, CMA, CFF, CLP**

- Financial Advisory Services
- Food Processing
- Gasoline
- Greenhouse / Nursery Products
- Insurance Coverage
- Steel
- Telecommunications Equipment
- Temporary Services
- Trust Funds
- Wireless Telephone Equipment

### **TESTIMONY AND ALTERNATIVE DISPUTE RESOLUTION EXPERIENCE**

Testimony has covered damages and financial accounting issues in patent infringement, trade secret misappropriation, unfair competition, antitrust, breach of contract, insurance coverage, misappropriation of trust assets, business loss and interruption and fraud allegations.

Presentation of damages analysis in mediation and other settlement discussions.

Testimony for trials, depositions and declarations in the following jurisdictions:

- The United States District Courts for the Northern District of California, Central District of California, New Jersey, and the Southern District of Iowa.
- The Superior Court of the State of California in the Counties of Alameda, San Francisco and Santa Clara.
- The Superior Court of the State of Arizona, County of Maricopa.
- Arbitration: American Arbitration Association

### **SELECTED SPEAKING ENGAGEMENTS**

Determination of Royalties for Patent Protected Technology  
Presentation at Santa Clara University Law School, February 2009, April 2008.

Ethics: Conflicts of Interest in Expert Retention  
National Association of Women Lawyers, February 2008.

Determination of Royalties for Patent Protected Technology  
Presentation at University of California – Hastings College of the Law, March 2007 and April 2008.

Recent Developments in Determining Lost Profits and Royalty Values in Patent Damages  
Presentation to Foley & Lardner, January 2006.

## **Elizabeth A. Dean, CPA, CMA, CFF, CLP**

Recent Developments in Patent Damages

Presentation to Morgan Lewis and Bockius LLP, December 2005.

Determining Value in Trademark Infringement Matters

Presentation to PLI, Atlanta, GA, November, 2004.

Getting the Data for a Defensible Damages Study through Discovery

Presentation to Coudert Brothers, LLP, Palo Alto, California, March 2004.

Determining the Value of Infringed Trademarks

Presentation to the Arizona State Bar IP section, Phoenix, Arizona, February 2004.

Damages Issues in Determining Value in Patent Infringement Claims

Presentation to Gray Cary Ware & Freidenrich, LLP, Palo Alto, San Diego and Houston, November 2003.

Business Valuation Including Trademark Valuations

Presentation to Manatt, Phelps & Phillips, LLP, Los Angeles and Palo Alto, California, August 2003.

Understanding and Using Financial Information

Presentation to Sedgwick, Detert, Moran & Arnold, San Francisco, California, May 2003.

Improving Business Performance: Today's Consulting Theories

Presentation to Reed Institute for Decision Science at Claremont McKenna College, Claremont, California, February, 2001.

Damages Issues in Patent Infringement Matters

Presentation to McDonnell Boehnen Hulbert & Berghoff LLP, Chicago, Illinois, August, 2000.

### **WRITTEN EXPERT REPORTS, AFFIDAVITS OR DECLARATIONS FILED**

**Block Financial Corp. V. LendingTree, Inc.,** In the United States District Court for the Western District of Missouri, No. 01-1007-CV-W-3, 2009.

**Xyratex Technology Ltd. v. Teradyne, Inc.,** In the United States District Court for the Central District of California, No. CV08-04545 SJO-PLA, 2009.

**Hansen Medical, Inc. v. Luna Innovations, Inc.,** In the Superior Court of the State of California, County of Santa Clara, No. 107CV088551, 2009.

**Ann Chae, et al. v. SLM Corporation, Sallie Mae, Inc. And Sallie Mae Servicing Corporation,** In the United States District Court for the Central District of California, No. CV 07-02319 ER (MANx), 2008.

**First National Mortgage Company v. Federal Realty Investment Trust,** In the United States District Court for the Northern District of California, No. C-03-02013 RMW, 2008 and 2009.

**United States Gypsum Company v. Pacific Award Metals, Inc.,** In the United States District Court for the Northern District of California, No. C04-4941, 2006.

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**Ali A. Abid, et al. v. Grovesnor Bus Lines, Inc., et al.**, In the Superior Court of the State of California, City and County of San Francisco, No. CGC-03-424619, 2005 and 2006.

**1601 McCarthy Boulevard, LLC v. GMAC Commercial Mortgage Corporation**, In the Superior Court of the State of California, City and County of San Francisco, No. CGC-03-425848, 2005.

**Voice Capture, Inc. v. Intel Corporation, Dialogic Corporation, and Nuance Communications, Inc.**, In the United States District Court for the Southern District of Iowa, No. 4:04 CV 40340, 2005.

**Nucor Corporation v. Hartford Accident and Indemnity Co., et al.**, In the Superior Court of the State of Arizona, County of Maricopa, No. CV 97-08308, 2005.

**Ralph I. Miller and Best of China.com v. International Business Machines**, In the United States District Court for the Northern District of California, No C 02 2118 MJJ, 2005.

**Soft Computer Consultants, Inc. v. Hunter Laboratories, Inc.**, American Arbitration Association Commercial Arbitration Panel, No. 74 Y 117 01413 03 SUBR, 2004.

**Technology Licensing Corporation v. Videotek Inc.**, In the United States District Court for the Northern District of California, No. CV-01-4204 CRB, 2002.

**Ortho Biotech Product, L.P. v. Amgen Inc.**, In the United States District Court for the District of New Jersey, No. 05-cv-04850 (SRC), 2001.

**Interface Design Group, Inc. et al v. Diversified Data Resources, Inc.**, In the United States District Court for the Northern District of California, No. C-99-3408-SI, 2000.

**Conservatorship of Person and Estate Juliana Guzman Fernandez v. Roy Briggs**, In the Superior Court of the State of California, County of Alameda, No. 244375-3, 1999.

## **PUBLICATIONS**

"IP Law – Implications Of The eBay Decision," California Women Lawyers Quarterly Newsletter, 2006.